

SPACKMAN EQUITIES GROUP INC.  
**NOTICE OF CHANGE OF AUDITORS**  
PURSUANT TO NATIONAL INSTRUMENT 51-102 (“NI 51-102”)

**Alberta Securities Commission**  
**Autorité des marchés financiers**  
**British Columbia Securities Commission**  
**The Manitoba Securities Commission**  
**Ontario Securities Commission**  
**New Brunswick Financial and Consumer Services Commission**  
**Newfoundland Office of the Superintendent of Securities**  
**Nova Scotia Securities Commission**  
**Prince Edward Island Office of the Superintendent of Securities**  
**Saskatchewan Financial and Consumer Affairs Authority**  
**TSX Venture Exchange**

November 2, 2016

Dear Sirs/Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to NI 51-102

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Notice is hereby given that on November 2, 2016, the Board of Directors of Spackman Equities Group Inc. (the “**Company**”) determined:

1. to accept the resignation at the request of the Company, dated November 1, 2016, of Collins Barrow Toronto LLP (the “**Former Auditor**”), as auditor of the Company; and
2. to engage MNP LLP (the “**Successor Auditor**”), as auditor of the Company, effective November 2, 2016.

There have been no reservations in the Former Auditor's report on any of the Company's financial statements commencing at the beginning of the two most recently completed fiscal years and ending on December 31, 2015.

In the opinion of the Company, prior to the resignation, and as at the date hereof, there were no reportable events, including disagreements, consultations, or unresolved matters as defined in NI 51-102, Continuous Disclosure Obligations, between the Former Auditor and the Company.

The contents of this Notice and the attached letters from the Former Auditor and the Successor Auditor have been reviewed by the Board of Directors.

**DATED** at Toronto, Ontario this 2nd day of November, 2016

**BY ORDER OF THE BOARD OF DIRECTORS OF  
SPACKMAN EQUITIES GROUP INC.**

“*Alex Falconer*” (Signed)

Alex Falconer  
Chief Financial Officer